

Question 14:

The owners of ERS USA Inc. with more than a 10% ownership interest are as follows:

<i>Name</i>	<i>Address</i>	<i>Ownership</i>	<i>Principal Business</i>	<i>Citizenship</i>
Marcus Turley	3422 Old Capitol Trail Suite 433 Wilmington, DE 19808	100%	Telecommunications	Ireland

Marcus Hurley is the owner and sole director of the applicant and is also the sole principal of European Relay Services, a sole proprietorship organized under the laws of Ireland which has a license to provide telecommunications services in Ireland, the UK and the European Union. See Attachment A1.

There are no other interlocking directorates.